

Form F-66 (IA-2) (6-30-2015)					
<div>STATE OF IOWA</div> <div>2015</div> <div>FINANCIAL REPORT</div> <div>FISCAL YEAR ENDED</div> <div>JUNE 30, 2015</div> <div>FARMERSBURG</div> <div>CITY OF <u>FARMERSBURG</u>, IOWA</div> <div>DUE: December 1, 2015</div>		<div>16202200400000</div> <div>City Clerk</div> <div>PO Box 96</div> <div>Farmersburg, IA 52047-0096</div> <div>(Please correct any error in name, address, and ZIP Code)</div>			
<div>WHEN</div> <div>COMPLETED,</div> <div>PLEASE</div> <div>RETURN TO</div> <div>Mary Mosiman, CPA</div> <div>Auditor of State</div> <div>State Capitol Building</div> <div>Des Moines, IA 50319-0004</div>		<div>NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.</div>			
ALL FUNDS					
Item description		Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources					
Taxes levied on property		59,497		59,497	59,497
Less: Uncollected property taxes-levy year		8,760		8,760	2,119
Net current property taxes		50,737		50,737	57,378
Delinquent property taxes		395		395	2,000
TIF revenues		0		0	
Other city taxes		26,258	0	26,258	24,106
Licenses and permits		82	0	82	8
Use of money and property		1,543	122	1,665	1,540
Intergovernmental		39,217	0	39,217	40,521
Charges for fees and service		24,579	90,810	115,389	121,900
Special assessments		28	112	140	
Miscellaneous		13,185	2,064	15,249	37,800
Other financing sources		2,738	0	2,738	3,100
Total revenues and other sources		158,762	93,108	251,870	288,353
Expenditures and Other Financing Uses					
Public safety		23,418	0	23,418	33,885
Public works		51,007	0	51,007	92,100
Health and social services		350	0	350	500
Culture and recreation		25,154	0	25,154	39,650
Community and economic development		5,802	0	5,802	6,950
General government		24,467	0	24,467	28,530
Debt service		6,728	0	6,728	6,950
Capital projects		0	0	0	
Total governmental activities expenditures		136,926	0	136,926	208,565
Business type activities		0	121,156	121,156	162,273
Total ALL expenditures		136,926	121,156	258,082	370,838
Other financing uses, including transfers out		2,738	0	2,738	3,100
Total ALL expenditures/And other financing uses		139,664	121,156	260,820	373,938
Excess revenues and other sources over (Under) Expenditures/And other financing uses		19,098	-28,048	-8,950	-85,585
Beginning fund balance July 1, 2014		158,648	73,671	232,319	232,319
Ending fund balance June 30, 2015		177,746	45,623	223,369	146,734
<div>Note - These balances do not include \$ held in non-budgeted internal service funds; \$ held in Pension Trust Funds; \$ held in Private Purpose Trust funds and \$ held in agency funds which were not budgeted and are not available for city operations.</div>					
Indebtedness at June 30, 2015		Amount - Omit cents	Indebtedness at June 30, 2015	Amount - Omit cents	
General obligation debt		\$ 55,000	Other long-term debt	\$ 0	
Revenue debt		\$ 178,000	Short-term debt	\$ 0	
TIF Revenue debt		\$ 0	General obligation debt limit		\$ 436,759
CERTIFICATION					
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF					
Signature of city clerk			Date Published/Posted	Mark (x) one	
			09/23/2015	<input checked="" type="checkbox"/> Date Published	
					<input type="checkbox"/> Date Posted
Printed name of city clerk		Telephone	Area Code	Number	Extension
Heidi Feuerhelm		→	563	536-2390	
Signature of Mayor or other City official (Name and Title)				Date signed	
				9/19/2015	
PLEASE PUBLISH THIS PAGE ONLY					

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015						CITY OF FARMERSBURG						<input type="checkbox"/> GAAP Indicate by entering an X in the appropriate box on this sheet ONLY <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS			
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
1	Section A - TAXES											1				
2	Taxes levied on property	47,136	5,623					59,497			59,497	2				
3	Less: Uncollected property taxes - Levy year	7,092	855					8,760			8,760	3				
4	Net current property taxes	40,044	4,768					50,737		T01	50,737	4				
5	Delinquent property taxes	315	33					395		T01	395	5				
6	Total property tax	40,359	4,801				0	51,132			51,132	6				
7	TIF revenues							0		T01	0	7				
8	Other city taxes															
8	Utility tax replacement excise taxes	1,462	176					1,638		T15	1,638	8				
9	Utility franchise tax (Chapter 364.2, Code of Iowa)							0		T15	0	9				
10	Parimutuel wager tax							0		C30	0	10				
11	Gaming wager tax							0		C30	0	11				
12	Mobile home tax							0		T19	0	12				
13	Hotel/motel tax							0		T19	0	13				
14	Other local option taxes		24,620					24,620		T09	24,620	14				
15	TOTAL OTHER CITY TAXES	1,462	24,796	0	0	0	0	26,258	0		26,258	15				
16	Section B - LICENSES AND PERMITS	82						82		T29	82	16				
17	Section C - USE OF MONEY AND PROPERTY											17				
18	Interest	49	198		1			248	122	U20	370	18				
19	Rents and royalties	1,295						1,295		U40	1,295	19				
20	Other miscellaneous use of money and property							0		U20	0	20				
21								0			0	21				
22	TOTAL USE OF MONEY AND PROPERTY	1,344	198	0	1	0	0	1,543	122		1,665	22				
23												23				
24	Section D - INTERGOVERNMENTAL											24				
25												25				
26	Federal grants and reimbursements											26				
27	Federal grants							0		B89	0	27				
28	Community development block grants							0		B50	0	28				
29	Housing and urban development							0		B50	0	29				
30	Public assistance grants							0		B79	0	30				
31	Payment in lieu of taxes							0		B30	0	31				
32								0			0	32				
33	Total Federal grants and reimbursements	0	0	0	0	0	0	0	0		0	33				
34												34				
35												35				
36												36				
37												37				
38												38				
39												39				
40												40				

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF FARMERSBURG						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)		(h)							
41	Section D - INTERGOVERNMENTAL - Continued											41				
42												42				
43	State shared revenues											43				
44	Road use taxes		20,603					20,603		C46	20,603	44				
45												45				
46												46				
47												47				
48	Other state grants and reimbursements											48				
49	State grants							0		C89	0	49				
50	Iowa Department of Transportation							0		C89	0	50				
51	Iowa Department of Natural Resources							0		C89	0	51				
52	Iowa Economic Development Authority							0		C89	0	52				
53	CEBA grants							0		C89	0	53				
54	Commercial & Industrial Replacement Claim							0		C89	0	54				
55	Revenue in Lieu of Taxes (current)	6,347	766		917			8,030			8,030	55				
56	Revenue in Lieu of Taxes (June 2015 Received July 2015)	1,016	105		151			1,272			1,272	56				
57	Library Silo	184						184			184	57				
58	Library Direct State Aid	394						394			394	58				
59	Liquor License	390						390			390	59				
60	Total state	8,331	21,474	0	1,068	0	0	30,873	0		30,873	60				
61												61				
62	Local grants and reimbursements											62				
63	County contributions	5,739						5,739			5,739	63				
64	Library service							0		D89	0	64				
65	Township contributions		500					500		D89	500	65				
66	Fire/EMT service							0		D89	0	66				
67			2,105					2,105		D89	2,105	67				
68								0			0	68				
69								0			0	69				
70	Total local grants and reimbursements	5,739	2,605	0	0	0	0	8,344	0		8,344	70				
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	14,070	24,079	0	1,068	0	0	39,217	0		39,217	71				
72	Section E - CHARGES FOR FEES AND SERVICE											72				
73	Water							0	53,038	A91	53,038	73				
74	Sewer							0	37,772	A8Ø	37,772	74				
75	Electric							0		A92	0	75				
76	Gas							0		A93	0	76				
77	Parking							0		A6Ø	0	77				
78	Airport							0		AØ1	0	78				
79	Landfill/garbage	24,236						24,236		A81	24,236	79				
80	Hospital							0		A36	0	80				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF FARMERSBURG						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81				
82	Transit							0		A94	0	82				
83	Cable TV							0		T15	0	83				
84	Internet							0		A03	0	84				
85	Telephone							0		A03	0	85				
86	Housing authority							0		A50	0	86				
87	Storm water							0		A80	0	87				
88	Other:											88				
89	Nursing home							0		A89	0	89				
90	Police service fees							0		A89	0	90				
91	Prisoner care							0		A89	0	91				
92	Fire service charges							0		A89	0	92				
93	Ambulance charges							0		A89	0	93				
94	Sidewalk street repair charges							0		A44	0	94				
95	Housing and urban renewal charges							0		A50	0	95				
96	River port and terminal fees							0		A87	0	96				
97	Public scales							0		A89	0	97				
98	Cemetery charges							0		A03	0	98				
99	Library charges							0		A89	0	99				
100	Park, recreation, and cultural charges							0		A61	0	100				
101	Animal control charges							0		A89	0	101				
102	Other charges - Specify							0			0	102				
103	Copies, Fax, Laminations, Lawn mowing	343						343			343	103				
104	TOTAL CHARGES FOR SERVICE	24,579	0	0	0	0	0	24,579	90,810		115,389	104				
105												105				
106	Section F - SPECIAL ASSESSMENTS	28						28	112	U01	140	106				
107	Section G - MISCELLANEOUS											107				
108	Contributions	8,898						8,898		U99	8,898	108				
109	Deposits and sales/fuel tax refunds	25						25	236	U99	261	109				
110	Sale of property and merchandise	145						145	630	U11	775	110				
111	Fines	37						37	613	U30	650	111				
112	Internal service charges							0		NR	0	112				
113	Other miscellaneous - Specify							0			0	113				
114	IAMU (refunds/dividend)	457	509					966	585		1,551	114				
115	Reimbursements: personal phone calls	14						14			14	115				
116	Reimbursements: lost library materials	40						40			40	116				
117	Insurance Settlements	3,060						3,060			3,060	117				
118								0			0	118				
119								0			0	119				
120	TOTAL MISCELLANEOUS	12,676	509	0	0	0	0	13,185	2,064		15,249	120				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued	CITY OF FARMERSBURG					<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS			
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	94,600	54,383	0	7,041	0	0	156,024	93,108		249,132	121
122												122
123	Section H - OTHER FINANCING SOURCES											123
124	Proceeds of capital asset sales							0		NR	0	124
125	Proceeds of long-term debt (Excluding TIF internal borrowing)							0		NR	0	125
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126
127	Regular transfers in and interfund loans	2,738						2,738			2,738	127
128	Internal TIF loans and transfers in							0			0	128
129								0			0	129
130								0			0	130
131	TOTAL OTHER FINANCING SOURCES	2,738	0	0	0	0	0	2,738	0		2,738	131
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	97,338	54,383	0	7,041	0	0	158,762	93,108		251,870	132
133												133
134	Beginning fund balance July 1, 2014	93,595	50,179		-126		15,000	158,648	73,671		232,319	134
135												135
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	190,933	104,562	0	6,915	0	15,000	317,410	166,779		484,189	136
137												137
138												138
139												139
140												140
141												141
142												142
143												143
144												144
145												145
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151												151
152												152
153												153
154												154
155												155
156												156
157												157
158												158
159												159

Part II EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 CITY OF FARMERSBURG							<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
1	Section A — PUBLIC SAFETY											1
2	Police department/Crime prevention — Current operation							0		E62	0	2
3	Purchase of land and equipment							0		G62	0	3
4	Construction							0		F62	0	4
5	Jail — Current operation							0		E04	0	5
6	Purchase of land and equipment							0		G04	0	6
7	Construction							0		F04	0	7
8	Emergency management — Current operation							0		E89	0	8
9	Purchase of land and equipment							0		G89	0	9
10	Flood control — Current operation							0		E59	0	10
11	Purchase of land and equipment							0		G59	0	11
12	Construction							0		F59	0	12
13	Fire department — Current operation	8,044	14,105					22,149		E24	22,149	13
14	Purchase of land and equipment							0		G24	0	14
15	Construction							0		F24	0	15
16	Ambulance — Current operation							0		E32	0	16
17	Purchase of land and equipment							0		G32	0	17
18	Building inspections — Current operation							0		E66	0	18
19	Purchase of land and equipment							0		G66	0	19
20	Construction							0		F66	0	20
21	Miscellaneous protective services — Current operation	196	2					198		E66	198	21
22	Purchase of land and equipment							0		G66	0	22
23	Construction							0		F66	0	23
24	Animal control — Current operation	13						13		E32	13	24
25	Purchase of land and equipment							0		G32	0	25
26	Construction							0		F32	0	26
27	Other public safety — Current operation	148	910					1,058		E89	1,058	27
28	Purchase of land and equipment							0		G89	0	28
29								0			0	29
30								0			0	30
31								0			0	31
32								0			0	32
33								0			0	33
34								0			0	34
35								0			0	35
36								0			0	36
37								0			0	37
38								0			0	38
39								0			0	39
40	TOTAL PUBLIC SAFETY	8,401	15,017	0	0	0	0	23,418			23,418	40

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF FARMERSBURG						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.				
41	Section B — PUBLIC WORKS	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			41				
42	Roads, bridges, sidewalks — Current operation	214	12,198					12,412		E44	12,412	42				
43	Purchase of land and equipment							0		G44	0	43				
44	Construction							0		F44	0	44				
45	Parking meter and off-street — Current operation							0		E60	0	45				
46	Purchase of land and equipment							0		G60	0	46				
47	Construction							0		F60	0	47				
48	Street lighting — Current operation	3,242	2,236					5,478		E44	5,478	48				
49	Traffic control safety — Current operation							0		E44	0	49				
50	Purchase of land and equipment							0		G44	0	50				
51	Construction							0		F44	0	51				
52	Snow removal — Current operation	8,759	399					9,158		E44	9,158	52				
53	Purchase of land and equipment							0		G44	0	53				
54	Highway engineering — Current operation							0		E44	0	54				
55	Purchase of land and equipment							0		G44	0	55				
56	Construction							0		F44	0	56				
57	Street cleaning — Current operation	759	436					1,195		E81	1,195	57				
58	Purchase of land and equipment							0		G81	0	58				
59	Airport (if not an enterprise) — Current operation							0		E01	0	59				
60	Purchase of land and equipment							0		G01	0	60				
61	Construction							0		F01	0	61				
62	Garbage (if not an enterprise) — Current operation	22,624						22,624		E81	22,624	62				
63	Purchase of land and equipment							0		G81	0	63				
64	Construction							0		F81	0	64				
65	Other public works — Current operation	126	14					140		E89	140	65				
66	Purchase of land and equipment							0		G89	0	66				
67	Construction							0		F89	0	67				
68								0			0	68				
69								0			0	69				
70								0			0	70				
71								0			0	71				
72								0			0	72				
73								0			0	73				
74								0			0	74				
75								0			0	75				
76								0			0	76				
77								0			0	77				
78								0			0	78				
79								0			0	79				
80	TOTAL PUBLIC WORKS	35,724	15,283	0	0	0	0	51,007			51,007	80				

Part IIEXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- ContinuedCITY OF FARMERSBURG							<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation							0		E32	0	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation	350						350		E79	350	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	350	0	0	0	0	0	350			350	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
112												112
113												113
114												114
115												115
116												116
117												117
118												118
119												119
120												120

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF FARMERSBURG						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (g))	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)					
121	Section D — CULTURE AND RECREATION											121				
122	Library services — Current operation	13,430	1,141					14,571		E52	14,571	122				
123	Purchase of land and equipment							0		G52	0	123				
124	Construction							0		F52	0	124				
125	Museum, band, theater — Current operation							0		E61	0	125				
126	Purchase of land and equipment							0		G61	0	126				
127	Parks — Current operation	1,598	175					1,773		E61	1,773	127				
128	Purchase of land and equipment							0		G61	0	128				
129	Construction							0		F61	0	129				
130	Recreation — Current operation							0		E61	0	130				
131	Purchase of land and equipment							0		G61	0	131				
132	Construction							0		F61	0	132				
133	Cemetery — Current operation							0		E03	0	133				
134	Purchase of land and equipment							0		G03	0	134				
135	Community center, zoo, marina, and auditorium	1,006	7,654					8,660		E61	8,660	135				
136	Other culture and recreation	150						150		E61	150	136				
137	Purchase of land and equipment							0		G61	0	137				
138	Construction							0		F61	0	138				
139	TOTAL CULTURE AND RECREATION	16,184	8,970	0	0	0	0	25,154			25,154	139				
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140				
141	Community beautification — Current operation	5,528	274					5,802		E89	5,802	141				
142	Purchase of land and equipment							0		G89	0	142				
143	Economic development — Current operation							0		E89	0	143				
144	Purchase of land and equipment							0		G89	0	144				
145	Housing and urban renewal — Current operation							0		E50	0	145				
146	Purchase of land and equipment							0		G50	0	146				
147	Construction							0		F50	0	147				
148	Planning and zoning — Current operation							0		E29	0	148				
149	Purchase of land and equipment							0		G29	0	149				
150	Other community and economic development — Current operation							0		E89	0	150				
151	Purchase of land and equipment							0		G89	0	151				
152	Construction							0		F89	0	152				
153	TIF Rebates							0		E89	0	153				
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	5,528	274	0	0	0	0	5,802			5,802	154				
155	TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"											155				
156												156				
157												157				
158												158				

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued CITY OF FARMERSBURG						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	2,296	244					2,540		E29	2,540	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	6,861	1,140					8,001		E23	8,001	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation							0		E89	0	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation	91						91		E25	91	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation	3,647	27					3,674		E31	3,674	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation	1,603						1,603		E89	1,603	171
172	Other general government — Current operation	6,829	1,729					8,558		E89	8,558	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	21,327	3,140	0	0	0	0	24,467			24,467	176
177	Section G — DEBT SERVICE				6,728			6,728			6,728	177
178								0			0	178
179								0			0	179
180								0			0	180
181								0			0	181
182	TOTAL DEBT SERVICE	0	0	0	6,728	0	0	6,728			6,728	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184								0			0	184
185								0			0	185
186								0			0	186
187	Subtotal Regular Capital Projects	0	0	0	0	0	0	0			0	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189								0			0	189
190								0			0	190
191								0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192
193	TOTAL CAPITAL PROJECTS	0	0	0	0	0	0	0			0	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	87,514	42,684	0	6,728	0	0	136,926			136,926	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued	CITY OF FARMERSBURG					<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS			
Line No.	Item description	General (a)	Special revenue (b)	TIF Special revenue (c)	Debt service (d)	Capital projects (e)	Permanent Fund (f)	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation								38,308	E91	38,308	198
199	Purchase of land and equipment								3,054	G91	3,054	199
200	Construction									F91	0	200
201	Sewer and sewage disposal — Current operation								23,792	E80	23,792	201
202	Purchase of land and equipment								35,439	G80	35,439	202
203	Construction									F80	0	203
204	Electric — Current operation									E92	0	204
205	Purchase of land and equipment									G92	0	205
206	Construction									F92	0	206
207	Gas Utility — Current operation									E93	0	207
208	Purchase of land and equipment									G93	0	208
209	Construction									F93	0	209
210	Parking — Current operation									E60	0	210
211	Purchase of land and equipment									G60	0	211
212	Construction									F60	0	212
213	Airport — Current operation									E01	0	213
214	Purchase of land and equipment									G01	0	214
215	Construction									F01	0	215
216	Landfill/Garbage — Current operation									E81	0	216
217	Purchase of land and equipment									G81	0	217
218	Construction									F81	0	218
219	Hospital — Current operation									E36	0	219
220	Purchase of land and equipment									G36	0	220
221	Construction									F36	0	221
222	Transit — Current operation									E94	0	222
223	Purchase of land and equipment									G94	0	223
224	Construction									F94	0	224
225	Cable TV, telephone, Internet — Current operation									E03	0	225
226	Purchase of land and equipment									G03	0	226
227	Housing authority — Current operation									E50	0	227
228	Purchase of land and equipment									G50	0	228
229	Construction									F50	0	229
230	Storm water — Current operation									E80	0	230
231	Purchase of land and equipment									G80	0	231
232	Construction									F80	0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued CITY OF FARMERSBURG						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237
238	Other business type — Current operation									E89	0	238
239	Purchase of land and equipment									G89	0	239
240	Construction									F89	0	240
241												241
242	Enterprise Debt Service										0	242
243	Enterprise Capital Projects								20,563		20,563	243
244	Enterprise TIF Capital Projects										0	244
245	Internal service funds — <i>Specify</i>											245
246											0	246
247											0	247
248											0	248
249											0	249
250											0	250
251	TOTAL BUSINESS TYPE ACTIVITIES								121,156		121,156	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	87,514	42,684	0	6,728	0	0	136,926	121,156		258,082	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254
255	Regular transfers out	2,238	500					2,738			2,738	255
256	Internal TIF loans/repayments and transfers out							0			0	256
257								0			0	257
258	TOTAL OTHER FINANCING USES	2,238	500	0	0	0	0	2,738	0		2,738	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	89,752	43,184	0	6,728	0	0	139,664	121,156		260,820	259
260												260
261	Ending fund balance June 30, 2015:											261
262	Governmental:											262
263	Nonspendable						15,000	15,000			15,000	263
264	Restricted		60,470		187			60,657			60,657	264
265	Committed	1,522	908					2,430			2,430	265
266	Assigned	23,891						23,891			23,891	266
267	Unassigned	75,768						75,768			75,768	267
268	Total Governmental	101,181	61,378	0	187	0	15,000	177,746			177,746	268
269	Proprietary								45,623		45,623	269
270	Total ending fund balance June 30, 2015	101,181	61,378	0	187	0	15,000	177,746	45,623		223,369	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	190,933	104,562	0	6,915	0	15,000	317,410	166,779		484,189	271
272												272

<div><div>Part III</div><div>INTERGOVERNMENTAL EXPENDITURES</div><div>CITY OF FARMERSBURG</div><div>Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. <i>Enter amount, omit cents.</i></div></div>									
Purpose		Amount paid to other local governments			Purpose		Amount paid to State		
Correction.....		M05 \$			Highways.....		L44 \$		
Health.....		M32			All other.....		L89 \$		
Highways.....		M44							
Transit subsidies.....		M94							
Libraries.....		M52							
Police protection.....		M62							
Sewerage.....		M80							
Sanitation.....		M81							
All other.....		M89 \$							

Part IV			SALARIES AND WAGES		
			Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.		
			Amount - Omit cents		
Total salaries and wages paid.....			200 \$	37,858	

Part V									DEBT OUTSTANDING, ISSUED, AND RETIRED								
A. Long-term debt		Debt during the fiscal year		Debt Outstanding JUNE 30, 2015						Interest paid this year							
Debt outstanding JULY 1, 2014				General obligation		TIF revenue		Revenue				Other					
(a)		(b)		(c)		(d)		(e)				(f)		(g)			
1. Water utility		19U	253,000	29U	39U	20,000	49U	55,000	49U		49U	178,000	49U	191	6,009		
2. Sewer utility		19U		29U	39U		49U		49U		49U		49U	189			
3. Electric utility		19U		29U	39U		49U		49U		49U			192			
4. Gas utility		19U		29U	39U		49U		49U		49U			193			
5. Transit-bus		19U		29U	39U		49U		49U		49U			194			
6. Industrial Revenue		19T		24T	34T				44T		44T			189			
7. Mortgage revenue		19T		24T	34T				44T		44T			189			
8. TIF revenue		19U		29U	39U		49U		49U		49U		49U	189			
9. Other-Specify		19U		29U	39U		49U		49U		49U		49U	189			
10.		19U		29U	39U		49U		49U		49U		49U	189			
11.		19U		29U	39U		49U		49U		49U		49U	189			
12.		19U		29U	39U		49U		49U		49U		49U	189			
13.		19U		29U	39U		49U		49U		49U		49U	189			
14.		19U		29U	39U		49U		49U		49U		49U	189			
Total long-term debt			253,000		0	20,000		55,000		0		178,000		0	6,009		

B. Short-term debt			Amount - Omit cents		
Outstanding as of JULY 1, 2014			61V \$		
Outstanding as of JUNE 30, 2015			64V \$		

Part VI			DEBT LIMITATION FOR GENERAL OBLIGATION BONDS			
Click to visit DOM Valuation Data WEBSITE. City 100% All Property By Class 13 14-15			Amount - Omit cents			
Actual valuation -- January 1, 2013			\$	8,735,180	x .05 = \$	436,759

Part VII		CASH AND INVESTMENT ASSETS AS OF		JUNE 30, 2015							
Type of asset		Amount - Omit cents									
		Bond and interest funds		Bond construction funds		Pension/retirement funds		all other funds		Total	
		(a)		(b)		(c)		(d)		(e)	
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.		W01		W31		W61					
		\$		\$				223,369		223,369	
REMARKS								V98			